File No. 1049

1906-7

Serial Nos. 2 to

(Equity

later references.

340(06) Sl 1
B. Nov-06

401—07
Sls 1 & 2
26-14 B Sl 1.
163-14 B Sl 1+2.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 26 .6.

Part B. for December 07

SUBJECT.

Definite ~~Procedure~~ arrangements for the efficient Administration of the Treasuries in the State

---

No. 872 & 16.4.07. (S. 4569)
From the D.C. Zunkur
forwards copy of his memo on the subject of Treasury Administration for the information / of Govt.
To the ~~D.C.~~ Zunkur (vide No 2 & 827)
& 3.5.07
Returns the above for being submitted through the Revl Comm in due course

GPB—8,000—7-4-07

from the Revs Comm= in Albyne.
No. 13153 & 3.5.07. (S.H 4892).
Forwards for the Orders of the Bd with
our opinion the memo drawn up by
the D.C. Dumbar Dist.

From the D. C. Dumbar Dist.
No. 921 & 8.5.07. (S.H 4948)
Acknowledges the receipt of cl 11)
and states that in the circumstances
represented it is inexpedient to
request the Revs Comm= to
withdraw

To the Revs Comm=
Comptroller, & Dy Comm= gentlemen
I am, &c. No. R 3432-41 - E.H. 134 & 6
& 2.12.07.
Direct that as both the Revs
Comm= & Dy Comm= are held responsible
for the efficient admin= of Treasuries
in the State, the former shall inspect
all the Dist Treasuries twice a year
and that the Comptroller or one of his
Assistants shall inspect these
treasuries at least once in two
years with special reference
to the technical details of the
Finance Department

G.R.S. 11] 1906.)

GENERAL AND REVENUE SECRETARIAT

(Gl. Fin)

NOTES.

File. No. 134-06

FILE HEADING.

Memo drawn by Mr K.S. Doraisamy Aiyr, Dy. Comr of Tumkur, on Treasury Administration.

From

D.C. Tumkur.

No. 872 Dated 16.4.07. Received 20.4.07.

Diary No. 4569	Enclos..	Spare Copies. ..	Serial No. 2

BRIEF ABSTRACT OF LETTER.

Forwards a copy of his memorandum on the Subject of Treasury Administration for the information of Govt.

NOTES AND ORDERS.

The Officer does not, in the main, agree with the recent change effected by way of placing the Treasury Administration under Revenue officers. He proposes a reversion to the old practice of Treasury inspections by the Comptroller & his As. The Dy. Comr. seems to have misunderstood the Govt. order sheet. Submitted for orders.

K.S.
22.4.07.

His S'ship have Smd

GPB—30,000—20-3-06.

87 File No. 184 of 1906

Rec. the Rev. Comm. Mem. as to rem. of
dist. mag. 18
27.4.7

Draft submitted
mg 30/4 Issue 18 30/4/7

From the Rev. Board in Mysore.

Forwards for the orders of Govt. with his own opinion the memo drawn up by the Mysore Board of the Lunatic Asylum.

Points out that it can not be the intention of Govt. that the Rev. Board should inspect the treasuries and understands that the Banks. & his assistants should continue to do so. He thinks that the Mysore Boards are not divested of their duty to perform half-yearly inspections of the Sub Treasuries as per form in use in the Province. The view taken by the Mysore Board seems to be correct. Submitted for orders.

K.S. 22/5/07. Please put up the file
Connected with G.O. 93/11/06
mg 2-8-5-7

Submitted with Sen. for 184-06 (Sec. I).

ASR 29.5.07
mg

Request that a copy of the Revenue Board Report, &c

G. R. S. 12]
General and Revenue Secretariat.

Q 7 - File No. 134 of 1906

Serial No.

The Delegation Committee's Proc and the late Dewan's letter dt 13-2-06 may be ordered to be put up for ref in connexion with the Rev Comm's Communication under disposal. Mr. Doraisami Iyer has offered some criticisms on the G.O. dt 3/11/06 which was issued on the references required.

Sub. & General Secy — 6-6-7

Parts 1 & 3 of (1) have been put up with S.R. 4207. K.S. 8/8/07

This Q (1) 2(2), & Extract from (3) so far as it relates to Mr. Doraisami are put up. Please return the two former in connexion with the Memorandum put up.

14/8/07

May 9

The G.O. dt 3-11-06 dispensed with the inspection of treasuries by the Comptr. affirmed that the Rev authorities are solely responsible for the management of treasuries and devolved on the Rev Comm as the Chief Revenue authority the administration of treasuries. The

G.R.S. 12]

General and Revenue Secretariat.

97 File No. 134 of 1906

Serial No.	
	Rev Commr thinks that under this order he is not expected to take up the work of inspection and has accordingly asked the Dy Commrs themselves to inspect their treasuries twice a year and send their reports to him. Mr Doraswami Iyer however does not agree with ~~the Opinion~~ the Rev Commr and considers that the intention of the G.O. is that the Rev Commr. shd inspect the treasuries. It appears that this view of Mr Doraswami Iyer is right. The Punch system was introduced by the G.O. and in the Provinces of British India where there are Divisional Commrs or Rev Commrs the work of treasury inspn is done by them and it would appear that the intention of the order of 3rd Nov 1906 is that the Rev Commr in Mysore shd conduct the periodical examn of treasuries. Mr Rama Swami Iyengar says that art 339 C.A which is the provision regarding periodical inspection is not found among the extracts reproduced in para 2 of the order, to explain the Punch system and from this omission as also from the ~~fa~~

Serial No.

~~that~~ the functions he is expected to discharge in respect of Treasury administration (Vide paras 4, 5 & 6 of the order) he believes that his position is higher than that of a Divisional Commr. and that as such inspection would not devolve on him. Some of the functions exercised by the Boards of Rev in British India have apparently been assigned to the Rev Commr in Mysore but so long as he is the chief executive Revenue authority it seems the work of inspection of treasuries forms part of his duties. Inspection is an essential part of administration and it is not quite clear how the Rev Commr thinks he can administer the treasuries without inspecting them. In Madras the Collectors are asked to inspect the treasuries and the Rev Commr ~~does not~~ proposes to adopt the course. probably the arrangement obtaining in Madras is due to there being a Board of Rev there and to the impracticability of any member of the Board undertaking the work of inspecting all the District Treasuries

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in the Presidency. It is certainly desirable to have the treasuries examined by an officer other than the Dy Commr & his Assistant for both the latter are directly connected with their treasury and their inspection cannot be expected to be quite independent or to bring all the defects to light. It is not clear why we should follow Madras in this respect and the remarks of Mr. Doraisami Iyer on this and the connected point seem to have much force.

The main point of Mr. Doraisami Iyer's criticism on the G.O. of 3rd March 1905 is that the abolition of periodical inspection of treasuries by the Comptr is not a right step as it has deprived the Dy Commr of the means of ascertaining if the treasuries are working properly and of the procedure observed therein is in accordance with the prescribed rules. He contends that the difficulties in the way of an Auditor-General in a Province undertaking periodical inspection of the treasuries of his Province do not exist in a

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Small State like Mysore and suggests that the old arrangement of the Comptr's inspection of treasuries may be restored. Tho' on principle the responsibility for the good management of treasuries rests with the Revenue authorities and they cannot under any circumstances be relieved of this responsibility yet it seems desirable to provide, for some time at least, for periodical inspection of treasuries by the Comptr's Assistants so that the defects may be noticed on the spot. The working of the treasuries is at present far from satisfactory & the Dewan & the Revenue authorities are insufficiently acquainted with the details of treasury work to be able by their inspections to bring about any improvement in treasury work.

Financial Secy

10/6/07

There is I am afraid some misconception on the part of the Dewan among

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General and Revenue Secretariat.

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Serial No.

Iyer as to the powers intended to be transferred from the Comptr to the Revenue Commr under the recent orders requiring the inspection of treasuries to be undertaken by the Revenue Assistants.

As regards treasury procedure, of which Sir Lethbridge granted certain instances, the Treasury officer & the Dy Commr should follow the rules in the Ct. Code, & the supplementary instructions issued by the Comptroller, no matter who performs the inspections. As for procedure & delays &c Sir Lethbridge states in the report to the Comptr (para 5 of his note). He has no discretion as regards not carrying out orders from the Account office & the existing relations between the Comptr & the Dy Commr or the T.O. remain quite unaffected by the change (para 7). These are stated in detail in the Civil Account Code & need not be quoted again.

The object of the change is to introduce in British districts a system of inspection only. Leaving aside other matters in note 1 to Art 341 Ct. Code the principle has been laid down that the responsibility for the proper (executive) management & working of treasuries rests entirely with the local revenue officers acting under the orders of the Local Govt

Serial No.

" shall as portion of their responsibility should be imposed on the Accountant-General "
The Civil Account Code does not touch the question of office management, of accommodation, security of strong rooms, amounts of treasurers' securities, strength of establishments & other questions of an allied nature. The Code & the Comptroller's instructions will therefore only lay down what is to be done, leaving the Revenue authorities to settle how it is to be done: & seeing that the Dy Commrs, treasury officers, & their staff are not subordinate to the Comptroller Account officer, this is the only arrangement that is possible.

The object of the local inspection is to see whether the administrative arrangements in the treasury are sufficient; & also whether the ~~general arrangements prescribed~~ orders given in the Code & in the Account-office ~~instructions~~ are actually properly carried out. It will appear from the questions given in App. H. Ct Code that they refer chiefly to executive matters, & to incidentally of course questions of executive check as distinguished from audit check.

I do not by any means intend to establish that the inspection by the

Serial No.

Account office would not also serve the same purpose. It would, to a very great extent, but it would not have the same value as the Account office himself could not put things straight. He could only report to the Administrative officers or to Govt. leaving it to them to take what action is proper. It is certainly better that the administrative officers should see things for themselves, as the underlying principle is that they are ~~to~~ solely responsible for executive management.

Another important point that has been missed in these discussions is that apart from the inspections by Administrative officers, the Comptr. may if he considers such a course necessary make a special inspection of ~~these~~ certain branches (Art 341 Ctda. This is always found necessary in backward provinces in addition to other inspection & does not necessarily traverse the same ground. I should personally like to do so on some three times, as undoubtedly there is much room for improvement in our present treasury management. The amounts &

Serial No.

returns are always late & there is some deficiency either of knowledge, capacity & the willingness to work in the treasury etc, which requires to be ascertained & remedied

As to the question whether the Revenue Commr himself, or the Dy Commrs should perform these inspections I do not feel quite confident to enter an opinion The Revenue Commr is something between a Board of Revenue & a Commr of a Division. He is in some respects the chief Revenue Authority, but he is also an executive officer. If he has time it will be better for him to undertake an inspection of the treasury also along with his other inspections. Dy Commrs have their peculiar idiosyncrasies, & their reports will not always bring out the changes in procedure introduced by themselves. Work by an officer of higher rank is always conducive to better discipline. If necessary the inspection may be divided between the two officers, so as to make the Revenue and Commr's inspection less irksome, & separate two sets of questions may be framed one for the R. Commr & the other for the Dy Commr

However this question may be decided

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General and Revenue Secretariat.

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Sir I stated in my opinion clearly. Since the Dorasawmy understand that the change made in the system of inspection does not in any way affect the relations between the Account Office & the treasury that have hitherto subsisted.

(In 29.6.07 Mr. Ch
Revenue Sec?
29/6/07

Mr Dorasami Iyer's chief points are

1) that the system of inspection of Dt Treasuries by Account officers is a desirable one & should not have been abolished, ~~& and~~

2) that under the orders of Nov 1906, it is the Rev Comm' that should inspect the Dt Treasuries under art 339 C.S.C., and that the Circular issued by the Rev Com calling on the Dy commrs to inspect the Dt Treasuries &c is wrong & should be withdrawn.

From para 109 of Mr Dom. Narasinga Row's report it appears, to have been the idea that when the Board of Revenue was established, the several members of the Board should divide the work of inspection of Dt Treasuries ~~but~~ among themselves. ~~The inspection by members of the Board ceased~~ When the proposal to form

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a Board of Revenue was abandoned the alternative adopted was to give the Rev Commr & other heads of Depts ~~the~~ enhanced powers. The lines on which such devolution proceeded ~~are to be~~ follow closely the (proposed) powers to be vested in the Rev. Board.

In the Proceedings of the committee re devolution of powers, see III subject 2 relates to reports of inspection of Treasuries. The wording is ambiguous, is open to the interpretation that inspection by the Rev Commr is intended. The same wording has been adopted in para 5 of the G.O of 3 Nov^r 06.

The Revenue Commr urges as one of the arguments against his inspecting the Treasuries that he occupies a higher position than the Commrs of Divs in British India, as he is not sure that they are Chief Controlling Rev authorities & are ~~not~~ invested with responsibility for efficient Dist administn

But from para 103 of the Narasimha Row report it is seen that D. Commissioners in Bos are responsible for good & efficient Treas administration, and from other portions the report it is also seen that Divisional

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Commissioners are Chief Controlling Revenue authorities under the Land Rev Code - [there seems to be no necessity for a separate Chief Controlling Rev. ~~authority~~ for Treasuries].

From Standing orders issued by the Bombay Govt in the Fin Dept (extract put up) it is clear that Dn comrs are expected to inspect Dt Treasuries as ~~reg~~ laid down in art 339 C.A.C.

Speaking generally, it may be said that inspections of Dt Treasuries by Dy comrs, the Rev comrs & by account officers, have each their uses & may if possible be usefully combined. It may certainly not be possible for the Rev comrs to inspect all the Dt Treasuries even once every year, but he may inspect them once in two years. Both if the points for special ~~note~~ attention are narrowed down to the most important matters the inspection work may not be very onerous. A suitable division of labour may be prescribed in due course, as suggested by the Fin Secy.

~~On the present reference the~~ ~~Dy Accountant Gen~~ I concur in the reply to

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General and Revenue Secretariat.

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Suggested in the last para of the first secy's note.

Dewan)

CSB
3/7/07

5349
4.7.07

Reply accordingly

5/8/1907

Draft
mc
7.8.7

Attention is invited to
the file note dated
6.2.1907. to the effect
that the assessment
now subject to the decision
of the Rev: Comrs questions
relating thereto should be
dealt in the Rev: Branch,
Br: II being consulted when
necessary." permission solicited
as to whether this may be dealt

I do not see this on the file

This was returned to Br: I, after talking this subject over with Mr. Legard

K.S. 14/8/07

N. B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

with by Br: II or handed to Br: I

The Financial Secretary is of opinion that in these cases the decision of the Revenue Administration should be final

Dept 20/8/07

K.S.

MGCPB—50,000—22-9-04

13/8/07

G. R. S. 12]
General and Revenue Secretariat.

B G J. File No. 136 of 1904

Serial No.

Draft Submitted

B 24/8/07 Sec/ 31/8/07

Hm 26/8/07

Dewan

679.

14/7-9-07

Draft approved & Dr

11/11/07

Issue

11/11

Proof revised and Submitted for approval

B CA 2/11/07 Dewan 2/11/07

approved & Dewan's Dr

28/11

Issue

30/11

To the Rev: Commr in Mysore, Comptr to Govt. and the Dy Commrs of Bangalore, Kolar, Tumkur, Chitaldrug, Shimoga, Hassan, Kadur, Mysore, Mandya, Chamarajanagar, Bangalore City, Bangalore Civil Station, Kolar Gold Fields

G. R. S. 12]
ral and Revenue Secretariat.

G. 7 File No. 134 of 1906.

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administration of the Treasuries in the State, the former should inspect all District Treasuries once a year and the latter three own District Treasuries twice a year and that the Comptroller or one of his Assistants should inspect three Treasuries at least once in two years with special reference to the technical details of the Finance Depth

File No.
134-06
Serial No.

Diary No. of letter replied to 4567

No. 768277

General and Revenue Secretariat
(A. Sec:)
, *the* 190 .

To
3-5-07
The Dy. Comr: of
the Sunkum.

Date of issue

Signed by

Sir,

In returning herewith (in original) your letter No: 872 of the 16.4.07 submitting your memo: on the Treasury Administration of the State, I am directed to request you to be so good as to submit it through the Rev: Comr: in duplicate in the usual course.

I have &c.

18/30/4/
Dy Sec

D 4892

No. 13153
Gen 4 +1

OFFICE OF THE REV. COMR. IN MYSORE,

Bangalore, 3rd May 1907
8th

FROM

A. RANGASWAMI IYENGAR, ESQ., B.A., B.L.,
Revenue Commissioner in Mysore.

TO

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General & Revenue Departments.

SIR,

I have the honor to submit for the orders of Government a memo regarding inspection of District Treasuries by Deputy Commissioners, received from the Deputy Commissioner, Tumkur District, with his letter No. 600 dated 25th March 1907 together with copies of his docket No. 436 dated 31st January 1907 and this Office reply thereto dated 26th February 1907

The memo deals with the question so fully and discusses in such detail all the

Rev. Comr
Form 12.

1907.

From

A. RANGASWAMI IYENGAR, Esq., B.A., B.L.,

Revenue Commissioner

in Mysore.

Sen Fin 134-06
R. no. 84

To

965 Revenue

The Secretary to the Government of
H. H. the Maharaja of Mysore,
General & Revenue Departments.

Dated 3d
Despatched 8th } May 1907
Received

No. 13153

Enclosure No. 4+1

Submitting for the orders of government a memo re inspection of District treasuries by Dy. Commrs, received from the Dy. Commr of Tumkur District.

Young & Co., Printers, 2,000—6-3-07.

the reasons that can be urged for and against the views urged by the Deputy Commissioner that it is scarcely necessary for me to go over the same ground

2 I may however briefly that the Government Proceedings of 22d November 1906 after reciting verbatim certain provisions contained in the Govt Account Code Articles 341 340, 301 and 302 enacted in para 3 that, in accordance with the system obtained in British India, the Revenue Commissioner in Mysore should as the Chief Controlling Revenue Authority be given the control

Control over the Treasuries and that the administration of Treasuries should devolve on him. It is worthy of note that Article 339 of the Civil Account Code which provides in para 1 for periodical inspection of District Treasuries by Commissioners of Divisions etc., does not find a place in the above Extracts. It has to be inferred therefore that while the Government dispensed with the inspection of the Treasuries by the Comptroller did not intend that the Revenue Commissioners should take up that duty. Further a perusal of the same Article para

2

2 would show that the inspection alluded to in para 1 is not of the same description as is prescribed in para 3 in accordance with the questions printed in Appendix H which corresponds to the Table of questions in use in this State

3 Further I am not aware that Commissioners of Divisions in British India have been declared to be the Chief controlling Revenue Authority as regards Treasuries or invested with their administration as the Mysore Government have

have done in the case
of the Revenue Commissioners
in para 3 of their Proceedings
If this view is correct,
there is no reason why
the analogy of inspection
of District Treasuries
by Commissioners of Divisions
should apply to the
Revenue Commissioners
as assisted by the Deputy
Commissioners. The Order
of Government in
para 4 that the com-
munications in connection
with the necessity for
technical Examination
of Treasuries required
to be made to Local
Governments under
Article 341 should be
made to the Revenue
Commissioner

Commissioner and the instructions in para 6 regarding the submission to the Revenue Commissioner of the Comptroller's review of the working of Treasuries under Article 1003 Civil Account Code instead of to Government as before, support the same view. The wording of the first sentence of para 5 also negatives any intention of the Government that the Revenue Commissioner should inspect the District Treasuries

4. On the whole the tenor of the order of Government shows that the Government have

have assigned to the
Revenue Commissioner
in Mysore a higher position
and responsibility than
usually attaches to the
Commissioners of Divisions
in the British India, and
a status which is not
compatible with the
performance of the duty
of detailed inspection
of Treasuries according
to the form prescribed.
Further there being 8
Districts in the State it
will be impossible for
the Revenue Commis-
sioner to make the
inspections of all the
Treasuries half-yearly
or even annually as
is probably required of
the

the Commissioners of Divisions Even if it be allowed for the sake of argument that as contended by the Deputy Commissioners, it is the duty of the Revenue Commissioner in Mysore to inspect Treasuries as is done by the Commissioners of Divisions in British India, it does not follow that it is not within the powers conferred by the Government Proceedings on the Revenue Commissioner to direct half-yearly inspections by Deputy Commissioners of District Treasuries as set forth in

in use in the Province as is the practice in the Madras Presidency under Standing orders of the Board of Revenue No. 183 Sec. 1, copy of which is enclosed for ready reference, and I need scarcely add that the proposed ~~issued~~ issue of the Circular was reported to Government in this Office No. 7888 dated 22nd January 1907.

A copy of the circular is now forwarded for the information of Government.

I have the honour to be,
Sir,
Your most Obedient
Servant

K Ramamurthi

For Revenue Commissioner

MEMORANDUM ON THE SUBJECT OF THE INSPECTION OF DISTRICT TREASURIES

In the matter of the inspection of the District Treasurie
> [illegible] of the Comptroller and his Assistants was done away
th by Government Order No.3228-37/G.F.134-06-1 dated the 3rd
ember 1906 on the analogy of the practice in British India.

The 1st para of the Order states the reason for the chang
undesirable division of responsibility between the Revenue
ors and the Comptroller was thought to exist and in order t
pedy it it was considered necessary to transfer the Comptrol
inspections to the Revenue Department. It is submi
at no additional responsibility has occurred to us from the
ner For convenience of reference I am re-numbering each par
aph of the Order and enclosing a copy.

The conditions of para 111 were already in full force and
ctive in Mysore for "the responsibility for the proper manag
ent and working of the District Treasuries" already vested
ntirely with the Local Officers acting under the orders of
ocal Government and "no portion of this responsibility" wa
mposed on" the Comptroller. In accordance with para VI the
puty Commissioner's responsibility extended "not only to th
ecurity of the cash balance with the stamps and opium and t
mmediate detection of any irregular practice on the part of
ubordinates but also to the correctness of the returns and
unctuality of their submission and to the implicit obedienc
to the instructions issued from the Acc

diminution of responsibility has occurred to the Comp
er from the Order. The Deputy Commissioners were responsibl
n all matters or procedure regarding everything that came in
e Treasury and in the matter of furnishing the prescribed

returns and reports. They were responsible to Government for the alue of everything in the Treasury and were bound to recoup def tions and overpayments in money, stamps &c. The remittances o reasure within the District were controlled by the Deputy Com- issioner and must continue to be controlled by him from his kno ge of local conveniences and requirements. The remittances to uzur Treasury used to be made and must continue to be made with e regard to the requirements of that Treasury as periodically timated by the Comptroller or the Huzur Treasury Officer. Tho re cases of remittances between District Treasuries used to be d must continue to be done at the Comptroller's request or con ith due regard to the requirements of the remitting Treasury. N ove the Revenue Commissioner can take the place of the Comp- troller in these matters if he is furnished with all the account d returns that go to the Comptroller but that would mark a cul le waste of time and energy all round: Duplicates of the accoun d returns would have to be ~~prepared~~ made in the District reasury and submitted to the Revenue Commissioner and the work o Comptroller's Office in respect of these returns and account ill be duplicated in the Revenue Commissioner's Office with no dvantage to Treasury Administration.

Improper procedure and delays usu

by the Comptroller but now he can report them at his discre tion to the Revenue Commissioner but that would scarcely mark an mprovement for, when the complaint is against a Deputy Commissi r or Assistant Commissioner the Revenue Commissioner could do n ore and so far as it might concern Government it would make no ifference as to who makes the report ------ the Head of the Re ad Department or the Head of the Account Department and Govern- ent's Financial Adviser. The rules of Treasury procedure and th omptroller's help as well as his adverse reports to Government nd fear of the Government's displeasure were all there in suffi ient potency to secure a proper working of the Treasuries and i ould be difficult to say that the Order in question has worked

The Administration of Treasuries in both Cash and Acc... Branches proceeded upon lines laid down by the Code. The Comptroller interpreted the Code to the Deputy Commissioner and in case of a difference of opinion, either applied to Government an authoritative ruling. Though a Deputy Commissioner can appl the Revenue Commissioner under the new Order the Comptroller n must apply to Government for, the Revenue Commissioner not bei the Chief Controlling Authority in the Account and Financial D partment his interpretations may not be binding on the Comptro and so the Government would still have to be appealed to for a rule.

7. Thus it is clear that a Deputy Commissioner's responsibilit and the Comptroller's responsibilities remain unaffected by the Order. The only change that has resulted from it lies in another direction and that is a very small matter not worth a thought as it merely concerns the subordination of the Treasury Establishme The subordination which next beyond the Deputy Commissioner lay Government would now lie to the Revenue Commissioner and a Deput Commissioner's orders of punishment would go in appeal to the Revenue Commissioner instead of to Government. But another chang in a most important direction has resulted and there it is distinctly to our disadvantage. We are deprived of the inspections a trained Account Officer and of the valuable instruction flowin from it.

8. Turning to VIII, IX and X one begins to see the reason of t Government of India Rules. Their Provinces are infinitely larger than Mysore and their Treasuries are far distant from each other and from the Accountant General's Head Quarters. There "an Ac- "countant General cannot be spared from his Head Quarters to "travel over the Province inspecting Treasuries without certain "and serious detriment to his own proper and immediate duties. T "advantages to be expected from such inspections by an Accounta

General are not to be compared to the disadvantages likely to
it from the interruption of his own duties at Head Quarters".
rue indeed for British Indian Provinces but in Mysore the far-
hest District Treasury is scarcely a 12 hours' journey ----- R
nd Road together ----- from our Comptroller's Head Quarters. T
n Accountant General in the Government of India Provinces a 10
ays' journeying to and back would not be a far cry in order to
day's inspection of a District Treasury and so there "the ad-
antages to be expected from such inspections are not to be com
ared to the disadvantages" resulting from long absences from h
uties at Head Quarters. The advantages are not denied but only
ompared with certain disadvantages. The effort to adduce reaso
or deciding against an Account Officer's inspections carries i
wn apology in every line for it was to decide against the supe
r and undeniable advantages of a Specialist's inspections and
nstructions. If in one of their larger Provinces an Account Of
ficer set about inspecting all the District Treasuries he might
ave to be absent from Head Quarters for months together to the
"certain and serious detriment" of his other duties. But their
journeys count by months while ours count by days. I believe th
the inconveniences of even these very short absences were consi
ered by our Government in the appointment of a sufficient staf
f Assistant Comptrollers so as to provide for the adequate in-
spection of our District Treasuries by trained and competent Of
ficers and remove at the same time the inconveniences and disad
antages considered by the Government of India in respect of an
Account Office.

9. The Government Order of the 3rd November 1906 transferred their control over Treasuries to the Revenue Commissioner but le intact, as explained in full detail above, the relations that ex sisted between the Deputy Commissioner and the Comptroller. The inspection reports which used to be received and checked by the Comptroller as the Chief Account Officer would now be received a checked by the Revenue Commissioner as the Chief Revenue Office

tead of the Comptroller's inspections must now come in the
enue Commissioner's inspections. It appears to my humble th
ing t the Government Order did not abrogate the rule of out
ins ion . As stated in my Docket of the 31st January last t
the ...enue Commissioner Article 339 of the Civil Account Code
quires that all District Treasuries should be inspected period
ally by Commissioners of Divisions or other Superintending Of-
ficers. The Commissioner of a Division in Mysore would mean th
Revenue Commissioner for the purpose of the Government Order o
the 3rd November 1906 and of Article 339 of the Civil Account
Referring to the Revenue Commissioner's Docket No.9365 dated t
26th February last it must be admitted that Government have sa
nothing in the Order about the inspection of the Treasuries by
Revenue Commissioner while doing away with the inspection by t
ptroller but it must be admitted also that the Order said
hing either about the inspection being done by Deputy Com-
sioners. Some time before the Order I had asked the Comptro
forms of Inspection Reports wishing to make a detailed exa-
nation of the District Treasury. The Comptroller refused the
ms and said that that inspection was not required of a Depu
Commissioner. There is nothing in the Government Order to indi
an abrogation of the rule stated by the Comptroller upon the a
thority of the Code while everything in it points to a replace
of the Comptroller's inspections by the Revenue Commissioner'

10. It is said that para 3 (XII) of the Order gave the Revenu
Commissioner control over the Treasuries and that that provisi
introduced an important distinction between the powers of a Co
missioner in British India and those of the Revenue Commissione
in Mysore with reference to Treasuries. I am unable to bring ou
that conclusion from the 3rd para (XII) of the Order

1. It is further stated that under the authority vested in th
evenue Commissioner by this para and on the analogy of the
tanding Orders of the Madras Board of Revenue requiring Col-
ectors to inspect their District Treasuries, * the Revenue

ioner's Circular was issued requesting Deputy Commiss
ect their District Treasuries. I beg leave to submit
posal to start a Revenue Board for Mysore on the line
obtained short shrift and that a Revenue Commissioner
d powers was brought in instead. Government Order No.
/L.R.212-06-1 dated the 11th September 1906 contemplat
for Mysore to correspond with the Commissioner in Bon
der went on to say among other things "various minor c
l changes have been made in other provisions of the Co
view to making the same as far as possible identical w
Bombay Land Revenue Code". From other parts of the Order
evident the desire to make the Revenue Commissioner analog
the Commissioner in Bombay. It is the Commissioner under t
bay Land Revenue Code that has control over the Treasurios
bay and it is the Revenue Commissioner under the Mysore La
enue Code that has been given the control over the Treasur
Mysore. The duties of the Bombay Commissioner in regard to
asuries in Bombay accrued to the Revenue Commissioner in r
the Treasuries in Mysore. The Madras Board of Revenue woul
ear to have been in the thought of Government at all when I
their Order with regard to Treasuries and naturally so as
been finally rejected as unsuitable for Mysore. We always
loved Bombay though nearer Madras and we can in no particul
k of following Madras until explicitly told to do so by

said in para 2 of the same Docket that though the D
ioner is responsible for the District Treasury he
y in immediate charge of it and that therefore the
jection to his being regarded in the light of a Su
ficer under Article 339 in reference to inspection
re was no difference in that respect between a Mad

; under the Code there can be no suitable inspection of a
t Treasury by the Deputy Commissioner still holds good.
ion of the Comptroller's inspections ceasing a Deputy Com
ioner's cannot come in. An equally outside inspection ca
e come in and it must be the Revenue Commissioner's. I h
of what "Superintending Officers" are. The Board of Rev
r does not give that designation to the Madras Collector
rence to Treasuries or in any other reference. It says t
Collectors of Madras are entrusted with the duties of in
devolving on "Commissioners of Divisions or other Super
ing Officers" under Article 339 of the Civil Account Cod

13. As regards a Deputy Commissioner's position in relation to
District Treasury he must be considered to be in immediate char
of it though carrying on the transactions through a Subordinate
Officer. The portions of the Civil Account Code quoted in the
Order (IV and V) were intended to prevent a Deputy Commissioner
thinking that he was not in immediate charge by reason of a Sub
ordinate Officer being put there and that notwithstanding the S
ordinate Officer the Deputy Commissioner would be held to be in
immediate and intimate charge of it and wholly responsible for
everything everyway. It is his own Treasury and the Officer the
his own Assistant acting under his orders and for him. Everythi
done by the Assistant is supposed to be done by the Deputy
missioner. In the present ideas and Codal prescriptions of
puty Commissioner's intimate connection and immediate resp
bility it would be difficult to think of him as an outside
intending Officer. Some principles of construction which w
cure to a Deputy Commissioner some small diminution of res
bility would indeed be welcome but that does not seem to b
ble from the Articles quoted from the Civil Account Code.

14. As suitable and sufficient provision exists in Mysore
periodical inspection of our District Treasuries by specia
trained Account Officers and as no reasons that can be adv

dvantages that would flow from such inspections I would suggest
heir re-introduction. If that is not possible I would beg at
east that the inspections be made by the Revenue Commissioner wh
n the present instance happens to be an Officer with a long
ervice as Assistant Comptroller and Comptroller and had personal
y inspected many Treasuries in those capacities and who with tha
xperience drew up our Inspection Reports in their present form.
eputy Commissioner's inspection of his own Treasury with his own
otions of Codal prescriptions and Procedure cannot be of much in
truction to himself or his Assistant or to Treasury Adminis-
ration generally. The Madras system begins and ends at Madras an
here must be some special reason for it. The rest of India foll
nother system and to my humble thinking that is our system also
ccording to the Order of the 3rd November 1906. The question ap
ears to be of sufficient importance to be placed before Govern-
ent in all the details set forth above.

V Doraiswamy Iyer

D Comptroller

Office of the Revenue
Commissioner in Mysore,
Dated Bangalore 22nd January
1907.

No. R889-96

Circular

The attention of Deputy Commissioners of Districts is invited to Para 4 of Government Proceedings No. 3228-37/Fg.7.134-06-1 dated 3rd November 1906 and to Article 339 of the Civil Account Code and they are requested to inspect their District Treasuries once every half-year (1st January and 1st July of each year) and report the results of inspection in the

the prescribed form The
inspection for January
of this year may be mad
on the 1st of February
next. Forms of inspection
may be obtained from
the Comptroller

(sd.) A. Rangasawmi Iyengar
Revenue Commissioner

To The Deputy Commissioners
of Districts

"Copy"

[illegible]

For Revenue Commissioner.

Standing Orders of the
Board of Revenue Madras

183. Inspection of Treasuries.

Section (i) District Treasury

Half-yearly inspection report:-

Collectors of Districts are, in this Presidency, entrusted with the duties of inspection devolving on "Commissioners of divisions or other Superintending Officers" under Article 339 of the Civil Account Code, Volume I. The report required by that article should be submitted by Collectors so as to reach the Accountant-General, before the 15th March and 15th September in

in each year. A duplicate copy should at the same time be forwarded to the Board of Revenue

2. Points to be noted in the course of inspection

The Collector should, the course of his inspection direct his attention to the points specified in Note 2 to Article 340 of the Civil Account Code, Volume I, and should also see that the strong room has been certified as secure and fit for use by an Officer of the Public Works Department not below the rank of Executive Engineer, and that the certificate and orders

orders, if any, issued for the securing of the room by the Superintendent of Police are hung up on the spot

List of Questions for Treasury inspection:-

The list of questions for Treasury inspection given in Appendix H to the Civil Account Code, 6th edition, Volume I, will serve as a further guide in the work of inspection, but it is to be understood that the Collector is required to issue his own orders in each case, merely reporting them to the Accountant-General and

and not leaving it to the latter to correct mistakes or errors of procedure which the Collector may discover.

"Copy"

J. Hamilton

for Revenue Commissioner

PKD

K. Doraiswamy Iyer Esqr.,
Deputy Commissioner,
Tumkur District.

To A. Rangasamiah Iyengar Esqr.,
B.A., B.L.,
Revenue Commissioner in Mysore

Referring to Circular
No. 7889-96 dated 22nd/24th
January 1907. inviting
attention to Government
Proceedings No. 3228-27/G.7.
134-06-1 dated the 3rd Novem-
ber 1906 and to Article 339
of the Civil Account Code
and asking the Deputy Com-
missioners to inspect
their District Treasuries
biennially, undersigned
has the honor to request
a perusal of Article 339
along with para 5 of the
order quoted above ma

to State that they indicate that the inspections in question should be done by the Revenue Commissioner. Article 339 requires that all District Treasuries should be inspected periodically by Commissioners of Divisions or other Superintending Officers. The Commissioner of a Division would in Mysore mean the Revenue Commissioner for the purposes of the Government Order of the 3rd November last and of Article 339 of the Civil Account Code. And as regards a Superintending Officer the Deputy Commissioner cannot be that, because it is his own Treasury and because the Officer in charge

Charge of it is his own
Assistant, acting under
his orders as
in everything. It seems
to undersigned every way
that an inspection by an
outside agency is contem-
plated. The order of the
3rd November last abro
gated the order which
required inspections by
the Comptroller and
transferred those inspec-
tions to the Revenue Com-
missions

Sometime ago under
signed had asked the
Comptroller for for a copy
Inspection Reports, wishing
to make a detailed exa-
mination of the District
Treasury. The Comptroller

refused the Forms and said that such an inspection was not required of a Deputy Commissioner.

(sd.) K. Doraswami Aiyer
Deputy Commissioner

"Copy"

for Revenue Commissioner
A.S.R.

P.K.D

Rev. Comr Form 3.

From

A. RANGASWAMI IYENGAR, Esq., B.A., B.L.

Revenue Commissioner

in Mysore.

To

The Deputy Commissioner
Tumkur District

Dated 20th

Despatched 26th February 1907

Received

No. 9365

Enclosure No.

His docket No. 436 dated 31st January 1907 on the subject of District Treasury inspections by Deputy Commissioners.

In reply has the honor to observe that Government have not in their Proceedings No. R. 3228-37 dated

3rd November 1906 said anything about the inspection of Treasuries by the Revenue Commissioner while doing away with the inspection by the Controller. On the Otherhand, in para 3 of the Government Proceedings they have given the control over the Treasuries as the Chief Controlling Revenue Authority. This provision apparently introduces an important distinction between the powers of a Commissioner in British India with reference to Treasuries and that of the Revenue Commissioner in Mysore. Under the authority vested in the Revenue Commissioner by this para and on the analogy of the Standing orders of the Board of Revenue (Madras) No. 183 requiring Collectors of Districts to

to hold the inspection of District Treasuries under Article 339 of the Civil Account Code Volume I, the Circular under discussion was issued requiring Deputy Commissioners to hold such inspections.

2. Though the Deputy Commissioner is responsible for the District Treasury, he is not generally in immediate charge of it and there can be no objection to his being regarded in the light of a Superintending Officer under Article 339 of the Civil Account Code. as regards inspections. Further in this respect there is no difference between the Collector in a Madras District and the Deputy Commissioner

3. The issue of the circular

Circular in question has been reported to Government and they have not taken any objection to it. If the Deputy Commissioner, however, ~~is~~ still thinks that the point is open to question, the undersigned will submit the same for the orders of Government.

(Sd.) A. Rangasamiah
Revenue Commissioner in Mysore

"Copy"

Ramaiah
for Revenue Commissioner

V G F 4 11 5 1906-07. Gen Fin 849 48

From

K.Doraswami Iyer Esqr.,

Deputy Commissioner

Tumkur District

TO

K.S.Chandrasekhara Aiyar Esqr.,
B.A., B.L.,

Gen Fin: 134-06 Secretary to the Government
sl-no. 5 of H. H. the Maharaja of Mysore

General and Revenue Depts.

Dated 8th May 1907

Despd.

Recd.

Genl.No.921

Enclosure No.

Acknowledges the receipt of the Sec'ls No returning the Memorandum on Treasury Administration and its covering letter and states that in the circumstances represented it is superfluous to request the Revd. Govt to submit it to Govt

Deputy Commissioner's Offic

Tumkur, 8th May 1907.

From

K.Doraswami Iyer Esqr.,

Deputy Commissioner

Tumkur District.

TO

K.S.Chandrasekhara Aiyar Esqr., B.A., B.L.,

Secretary to the Government of H. H.

the Maharaja of Mysore ,

General and Revenue Depts.

Sir

I have the honour to acknowledge your No. Fl. 8277 / Gl.Fin.134-C6-2 dated the 3rd instant returning in original my letter No. 372 dated the 16th ultimo and its enclosure of a memorandum upon Treasury Administration and requesting me to submit the memorandum through the Revenue Commissioner in the usual course.

The enclosure was a copy of the memorandum that had already been sent to the Revenue Commissioner and the fact was indicated on it. When sending it to Government I said that some important questions were involved and that Government might perhaps not be unwilling to learn a District Officer's views on the practical working of the old and new systems. I sought no orders on the subject.

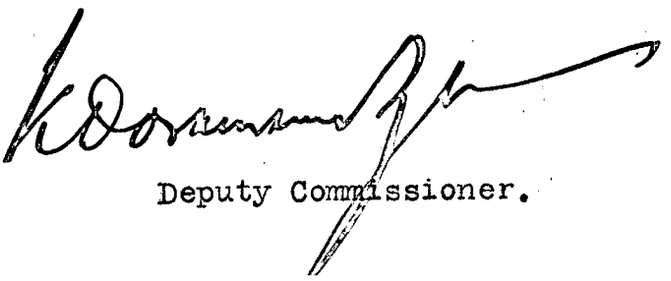
It is sufficient for me that my memorandum has been before Government for whatever it was worth and I do not propose to send it again through the Revenue Commissioner as it cannot improve in value thereby and further that Officer has already the original of it and if he means to submit it to Government it would be superfluous on my part to request him to do so but should he also think that a District Officer's views on the subject are of no consequence I can have no quarrel with

rsonal interest in the question.

I have the honour to be,

Sir,

Your most obedient servant,



Deputy Commissioner.

Fair draft Gen'l

File No. 134 06

Serial No. 6

Diary No. of letter replied to 965

Proceedings of the Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE SECRETARIAT.

(67)

190

e of issue 21/12/1907

Signed by

Press copy Sent on 16/11/07
Corrected Proof ~~Sent~~ sent on 2/12/07

READ— Letter no. 13153 dated the 3d May 1907 from the Revenue Commr in Mysore submitting for orders a memorandum from the Dy Commr of the ~~Inspection~~ Disbue holding that, under Govt Ord ORDER THEREON— No. No 3228-37-G.Fee 134-06-1 da the 3d November 1906 investing the Revenue Commr with the administration of the Treasu in the State, it is that office that has to make a periodical inspection of the Disbuct

Treasuries in place of the Comptroller,
and not the Deputy Commrs.
Also correspondence ending
with letter no 921 dated the
3th May 1907 from the Deputy
Comm^rs of the District
on the same subject.

Order thereon:- No. R. 3632-41

By Govt Order No 3228-37
G. Fee 134 of 1906-1 dated the 3d
November 1906, the control
over the Treasuries in the State
and their Administration were
vested in the Revenue Comm^r
as the chief Controlling revenue
Authority, and the Comptroller
was relieved of the inspection
of the District Treasuries twice
a year, a duty which had
been assigned to him by Govt
Order No 8547-55-R-7-213-92
dated 11th Dec^r 1892. In invoking
attention to the above order and
to Article 339 of the Civil

Account Code (in re inspection of Treasuries by Division Commrs and Superintending officers in British India) the Revenue Comm issued a circular to the Dy Commrs requiring them to inspect their Distrct Treasuries once every half year and report to him th results of such inspection in the prescribed form.

2. The Dy Commr of the Distrct points out that the responsibili of a Dy Commr for the proper management and working of his District Treasury remains unaffected by the order of 3d Nov 906. the only change that has been brought about by that or being that the Treasury esta- blishment has been made Sub rdinate to the Revenue Commr nd the Comptroller has been relieved of inspection work and that since the Revenue Commr, the Chief Controlling Revenue uthority in Mysore in the same way as Division Commrs re in the Bombay Presidency nd as the latter are required by

Article 339 of the Civil Account Code to inspect Treasuries in that Presidency it is the Revenue Commr., who has succeeded the Comptroller, that has to inspect the Treasuries in Alipore and not the Deputy Commissioners. He argues that article 339 of the Civil Account Code cannot be made applicable to Dy Commrs so as to transfer to them the duties of inspection imposed on a Superintending officer by that article, as the Dy Commrs are the officers directly responsible for the District Treasuries, which are merely presided over for convenience by a Subordinate officer acting for them and under their orders.

3. The Revenue Commissioner, on the other hand, maintains that his position is not the same as that of a Division Commr. in Bombay, that in the Madras Presidency such inspections are performed by Collectors and that as it will not be possible for him to inspect all the Treasuries even once a year, there is nothing in consistent with the powers con-

ferred on him to direct the
Deputy Commrs to make
half-yearly inspections of
the treasuries in accordance
with the prescribed form, ev
though it is deemed that the
inspections prescribed in Article
33 of the Civil Account Code
devolve on him.
4. Mr Dorasamy Iyer, however
The Dy Comm on the othe
points out that the practice
in the Madras Presidency is
different from that prevailin
elsewhere owing to its Special
conditions and that when he
had previously intended to perfo
such an inspection and had
applied to the Comptroller fo
the necessary forms, the latter
Office declined to supply them
as such inspections were not
required to be made by Dy
Commrs. He also states that
systematic inspection of treasuri
by officers unconnected with the
and having financial training
will be very beneficial as
calculated to reveal defects
more easily than the routine in
spections by Deputy Commissioners

and therefore suggests that pen
inspection by the Comptroller or
one of his Assistants should be
prescribed in addition to the ins-
pection by the Revenue Commr=
5. Govt observe that the
object of the order of 3d Novr 19
which is now under discussion
was to introduce the British
Indian system of Treasury ad
ministration, under which the
responsibility for proper exer
management and working of
treasuries rests entirely with
the ~~local~~ Revenue ~~officers~~ au
~~under the orders of their Supe~~
~~authority~~ and the Accounta
General is altogether relie
of such responsibility. Acco
the Dy Commrs and the Reven
Commrs are held responsible
for the efficient administrat
of the Treasuries in Mysore,
without periodical inspecti
of the Treasuries, ~~should an~~
~~be possible to attain that o~~
The Dy Commrs cannot therefore
disclaim ~~all~~ responsibility for
periodical inspection. They
not only responsible for the

treasure under the immediate charge of his Assistant, but should also satisfy himself by personal inspection that the administrative arrangements in the Treasury are sufficient and that the rules laid down in the Civil Accounts Code and the Circular orders issued by the Comptroller, are actually carried out.

6. At the same time, Govt wish to point out that while issuing the order in question, it was not their intention to relieve the Revenue Commr altogether from the duties of inspection of Treasuries although it was not specifically mentioned in the order that he should inspect the Treasuries. In the Bombay Presidency, the Division Commrs, who are the chief controlling revenue authorities under the Land Revenue Code for their Divisions, are held responsible for good and efficient Treasury administration and are required to inspect

District Treasuries as laid down in Article 339 of the Civil Account Code, and it is desirable that the District Treasuries should be inspected at least once a year by some officer superior to a Dy Commr. As the Revenue Commr is the ultimate head of the Department, Government consider that it is necessary that he should not neglect this means of acquiring a direct knowledge of the state of each treasury and setting right defects. As it will not be for him to inspect all the Treasuries twice a year, it is sufficient if they are inspected once a year, his attention during such inspection being confined only to important matter as the following.

(1) That the boxes in which the money is kept are in good order

(2) That the guard is properly posted.

(3) That the Treasurer is not allowed to keep too much money in his hand.

(4) That the spare stores of

GENERAL AND REVENUE
SECRETARIAT.

(*Continuation Sheet draft form.*)

7. The Deputy Commrs. make a detailed inspection of their Treasuries twice a yr and submit their reports to the Revenue Commr. It is desirable that two sets of questions should be framed one for the Rev: Commr and the other for the Dy Commrs. Revenue Commr is requested to draft the forms of questions in consultation with the Controller and submit them for approval.

8. With reference to the Sug-
gestion of ~~Mr Dewsnup~~ the Dy comm^r
in regard to the advisability
of having the Treasuries inspected
by Account officers, Govt ~~wish to~~
~~point out~~ that the Comptr
will, if he finds it necessary,
make a Special inspection of
Certain Treasuries, as provided
for in Article 341 of the Civil
Account Code, or depute one
of his Assistants for the pur-
pose, and that the changes
the System of inspection introdu
by the order of the 3d Novr 1916
does not in any way affect the
relations that have hitherto
existed between the Comptroller
and the Treasury. Independently
9. All these inspections have
their own uses and Govt trust
that they will be usefully com-
bined so as to ~~procure~~ result in the maximum
efficiency of Treasury administration
and the speedy removal of all
Defects.

7 the Rev Commr
inspection the
Comptr's should
arrange to have
all the St Treasuries
inspected by himself
his Assistants
at least once in
two years as a
Special reference to
the technical de-

Print

Offg Secretary

31/5/17

To. The Rev: Commr. in Allpore
Comptroller to Govt
Dy Commrs of Divns

Letter No. 13153, dated the 3rd May 1907, from the Revenue Commissioner in Mysore, submitting for orders a memorandum from the Deputy Commissioner of the—District, holding that, under Government Order No. 3228-37—G. F. 134-06-1, dated the 3rd November 1906, investing the Revenue Commissioner with the administration of the Treasuries in the State, it is that officer that has to make a periodical inspection of the District Treasuries in place of the Comptroller and not the Deputy Commissioners.

Also correspondence ending with letter No. 921, dated the 8th May 1907, from missioner of the—District on the same subject.

No. R. 3432-41—GEN. FIN. 134-06-6, DATED BANGALORE, 2ND DECEMBER 1907.

ORDER THEREON.—By Government Order No. 3228-37—GEN. FIN. 134-6-1, dated the 3rd November 1906, the control over the Treasuries in the State and their administration were vested in the Revenue Commissioner as the chief controlling Revenue authority, and the Comptroller was relieved of the inspection of the District Treasuries twice a year, a duty which had been assigned to him by Government Order No. 8547-55—R. F. 213-92, dated 11th December 1892. In inviting attention to the above order and to Article 339 of the Civil Account Code (*in re* inspection of Treasuries by Division Commissioners and superintending officers in British India), the Revenue Commissioner issued a circular to the Deputy Commissioners requiring them to inspect their District Treasuries once every half-year and report to him the results of such inspection in the prescribed form.

2. The Deputy Commissioner of the——District points out that the responsibility of a Deputy Commissioner for the proper management and working of his District Treasury remains unaffected by the order of 3rd November 1906, the only change that has been brought about by that order being that the Treasury establishment has been made subordinate to the Revenue Commissioner and the Comptroller has been relieved of inspection work, and that since the Revenue Commissioner is the chief controlling Revenue authority in Mysore in the same way as Division Commissioners are in the Bombay Presidency and as the latter are required by Article 339 of the Civil Account Code to inspect Treasuries in that Presidency, it is the Revenue Commissioner, who has succeeded the Comptroller, that has to inspect the Treasuries in Mysore and not the Deputy Commissioners. He argues that Article 339 of the Civil Account Code cannot be made applicable to Deputy Commissioners so as to transfer to them the duties of inspection imposed on a superintending officer by that article, as the Deputy Commissioners are the officers directly responsible for the District Treasuries, which are merely presided over for convenience by a subordinate officer acting for them and under their orders.

3. The Revenue Commissioner maintains that his position is not the same as that of a Division Commissioner in Bombay, that in the Madras Presidency such inspections are performed by Collectors and that as it will not be possible for him to inspect all the Treasuries even once a year, there is nothing inconsistent with the powers conferred on him to direct the Deputy Commissioners to make half-yearly inspections of the Treasuries in accordance with the prescribed form, even though it is deemed that the inspections prescribed in Article 339 of the Civil Account Code devolve on him.

4. The Deputy Commissioner, on the other hand, points out that the practice in the Madras Presidency is different from that prevailing elsewhere, owing to its special conditions, and that when he had previously intended to perform such an inspection and had applied to the Comptroller for the necessary forms, the latter officer declined to supply them, as such inspections were not required to be made by Deputy Commissioners. He also states that systematic inspection of Treasuries by officers unconnected with them and having financial training will be very beneficial as calculated to reveal defects more easily than the routine inspections of Deputy Commissioners, and therefore suggests that an inspection by the Comptroller or one of his Assistants should be prescribed in addition to the inspection by the Revenue Commissioner.

Government observe that the object of the Order of 3rd November 1906, which is now under discussion, was to introduce the British Indian system of Treasury administration, under which the responsibility for proper executive management and working of Treasuries rests entirely with the Revenue authorities and the Accountant-General is altogether relieved of such responsibility. Accordingly, the Deputy Commissioners and the Revenue Commissioner are held responsible for the efficient administration of the Treasuries in Mysore; and without periodical inspection of the Treasuries, that object cannot be attained. The Deputy Commissioner cannot, therefore, disclaim responsibility for periodical inspection. He is not only responsible for the treasure under the immediate charge of his Assistant, but should also satisfy himself by personal inspection that the administrative arrangements in the Treasury are sufficient and that the rules laid down in the Civil Account Code and the circular orders issued by the Comptroller, are actually carried out.

6. At the same time, Government wish to point out that while issuing the order in question, it was not their intention to relieve the Revenue Commissioner altogether of the duties of inspection of Treasuries, although it was not specifically mentioned in the order that he should inspect the Treasuries. In the Bombay Presidency, the Division Commissioners, who are the chief controlling Revenue authorities under the Land Revenue Code for their Divisions, are held responsible for good and efficient Treasury administration and are required to inspect District Treasuries as laid down in Article 339 of the Civil Account Code; and it is desirable that the District Treasuries in Mysore should also be inspected at least once a year by some officer superior to a Deputy Commissioner. As the Revenue Commissioner is the ultimate head of the Department, Government consider that it is necessary that he should not neglect this means of acquiring a direct knowledge of the state of each Treasury and setting right defects. As it may not be possible for him to inspect all the Treasuries twice a year, it will be sufficient if they are inspected once a year, his attention during such inspection being confined only to important matters such as those specified in Note 2 to Article 340, Civil Account Code.

7. The Deputy Commissioners should make a detailed inspection of their Treasuries twice a year and submit their reports to the Revenue Commissioner. It is desirable that two sets of questions should be framed, one for the Revenue Commissioner and the other for the Deputy Commissioners. The Revenue Commissioner is requested to draft the forms of questions in consultation with the Comptroller and submit them to Government for approval.

8. With reference to the suggestion of the Deputy Commissioner in regard to the advisability of having the Treasuries inspected by Account Officers, Government observe that the Comptroller will, if he finds it necessary, make a special inspection of certain Treasuries, as provided for in Article 341 of the Civil Account Code, or depute one of his Assistants for the purpose, and that the change in the system of inspection introduced by the Order of the 3rd November 1906, does not in any way affect the relations that have hitherto existed between the Comptroller and the Treasury. Independently of the Revenue Commissioner's inspection, the Comptroller should arrange to have all the District Treasuries inspected by himself or one of his Assistants at least once in two years with special reference to the technical details of the Finance Department.

9. All these inspections have their own uses and Government trust that they will be usefully combined so as to result in the maximum efficiency of Treasury administration and the speedy removal of all defects.

C. S. BALASUNDARAM IYER,
Offg. Secy. to Govt., Gen. & Rev. Depts

To—The Revenue Commissioner in Mysore.
The Comptroller to Government.
The Deputy Commissioners of Districts.

Directing that as both the Revenue Commissioner and the Deputy Commissioners are held responsible for the efficient administration of the Treasuries in the State, the former should inspect all the District Treasuries once a year, and the latter, their own District Treasuries twice a year, and that the Comptroller or one of his Assistants should inspect these Treasuries at least once in two years with special reference to the technical details of the Finance Department.